

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 3585 of 1992

with

SPECIAL CIVIL APPLICATION No 4332 of 1992

with

SPECIAL CIVIL APPLICATION No 4825 of 1992

For Approval and Signature:

Hon'ble MR.JUSTICE S.K.KESHOTE

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy of the judgement? : NO
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO
 5. Whether it is to be circulated to the Civil Judge? : NO

MUNICIPAL CORPORATION OF THE CITY OF A'BAD

Versus

RELIANCE INDUSTRIES LTD.

Appearance: (In all SCAs:)

MR BP TANNA with MR NIKHIL CARIEL for Petitioner

CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 09/08/2000

ORAL JUDGEMENT

#. Heard the learned counsel for the petitioner.

#. As in all these three special civil applications, not only the parties are common but the order challenged therein are identical and as such, the same are being taken up for hearing together and are being disposed of by this common order. In these petitions, challenge has been made by petitioner - Municipal Corporation of Ahmedabad city to the orders of the Small Causes Court, Ahmedabad, passed in Municipal Valuation Appeals filed by respondent in respect of different assessment years under which stay has been granted on the condition of respondent paying the amount as ordered in each case.

#. The court below has not given any reason whatsoever to grant this interim relief. It is a matter of municipal tax and in the appeal in case stay has to be granted restraining the Corporation from recovering the amount of tax it is incumbent upon the appellate court to record the reasons. Otherwise also, I fail to see any ground to justify this grant of interim relief in the taxation matters by the appellate court. In case stay as prayed for is not granted, it will not cause to the respondent any irreparable injury. Ultimately in case the respondent succeeds in appeal, the appellate court will take care of the matter and it has all the powers to pass the order for refund of the amount of tax by the petitioner to the respondent and appropriate order can also be passed for awarding interest.

#. As a result of aforesaid discussion, all these special civil applications succeed and the same are allowed and the orders passed by the Small Causes Court, Ahmedabad, in Municipal Valuation Appeal Nos.2775/88, 2774/88 & 2218/90 are quashed and set aside. Rule is made absolute accordingly. No order as to costs.

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(sunil)